

**EXHIBIT A**

**CERTIFICATION OF JEREMY L. GRAVES**

**GIBSON, DUNN & CRUTCHER LLP**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re

LEHMAN BROTHERS HOLDINGS INC., et al.

Debtors

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:  
Chapter 11 Case No.

:  
:  
08-13555 (JMP)

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:  
(Jointly Administered)  
:  
:  
-----X

**THIS CERTIFICATION APPLIES TO:**

  X   All Debtors

**CERTIFICATION UNDER GUIDELINES IN RESPECT OF APPLICATION  
OF GIBSON, DUNN & CRUTCHER LLP, AS 327(e) PROFESSIONALS, FOR  
ALLOWANCE OF INTERIM COMPENSATION FOR SERVICES  
RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY  
EXPENSES INCURRED FROM SEPTEMBER 1, 2009 THROUGH JANUARY 31, 2010**

I, Jeremy L. Graves, hereby certify that:

1. I am an associate with the applicant firm, Gibson, Dunn & Crutcher LLP ("Gibson Dunn"). I submit this certification in accordance with the *Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on April 19, 1995 (the "Local Guidelines"), the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, adopted on January 30, 1996 (the "UST Guidelines"), this Court's *Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of*

*Expenses of Professionals* [Docket No. 4165] (the "Interim Compensation Order"), and this Court's *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651] (the "Fee Protocol Order," and together with the Local Guidelines, the UST Guidelines, and the Interim Compensation Order, the "Guidelines").

2. This certification is made in respect to Gibson Dunn's amended application, dated May 5, 2010 (the "Application"), for interim compensation and reimbursement of expenses for the period from September 1, 2009 through January 31, 2010 (the "Compensation Period"), in accordance with the Guidelines.

3. In respect of Section A.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Gibson Dunn and generally accepted by Gibson Dunn's clients; and
- d. in providing a reimbursable service, Gibson Dunn does not make a profit on that service, whether the service is performed by Gibson Dunn in-house or through a third party.

4. In respect of Section A.2 of the Local Guidelines, due to uncertainty regarding Gibson Dunn's status as a retained professional and the Debtors' ability to pay Gibson Dunn's fees, the Debtors were not sent invoices for certain services performed during the Compensation Period on a monthly basis. Gibson Dunn has provided the Debtors with a statement of its fees and disbursements accrued during the previous month for all months since January 2010 when

Gibson Dunn's application to be employed pursuant to section 327(e) of the Bankruptcy Code was filed with the Court.<sup>1</sup>

5. In respect of Section A.3 of the Local Guidelines, I certify that the Debtors, the Creditors' Committee, the chairman of the Fee Committee (as defined in the Fee Protocol Order), and the United States Trustee for the Southern District of New York will receive a copy of this Application.

Dated: May 5, 2010  
Dallas, Texas

**GIBSON, DUNN & CRUTCHER LLP**

/s/ Jeremy L. Graves  
By: Jeremy L. Graves (TX - 24059849)  
2100 McKinney Avenue  
Dallas, Texas  
Telephone: (214) 698-3100  
Facsimile: (214) 698-2900

Proposed Special Counsel to the Debtors  
and Debtors in Possession

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<sup>1</sup> Section B.2 also requires the Debtors to provide these statements to the Creditors' Committee at the close of each month. Due to Gibson Dunn's retention as an ordinary course professional and the fact that the Interim Compensation Order imposes this requirement on professionals "other than a professional retained as an ordinary course professional," such statements were not provided to the Creditors' Committee on a monthly basis. The Creditors' Committee will receive all applicable statements relating to the Compensation Period in advance of the hearing to consider the Application.